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SENATE BILL 73

47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005

INTRODUCED BY

Ben D. Altamirano

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX DEDUCTION FOR THE RECEIPTS OF CHIROPRACTIC PHYSICIANS PROVIDING MEDICAL AND OTHER HEALTH SERVICES TO MEDICARE BENEFICIARIES; RECONCILING MULTIPLE AMENDMENTS TO THE SAME SECTION OF LAW IN LAWS 2003.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-9-77.1 NMSA 1978 (being Laws 1998, Chapter 96, Section 1, as amended by Laws 2003, Chapter 350, Section 1 and by Laws 2003, Chapter 351, Section 1) is amended to read:

"7-9-77.1. DEDUCTION--GROSS RECEIPTS TAX--CERTAIN MEDICAL AND HEALTH CARE SERVICES. --

A. Receipts from payments by the United States government or any agency thereof for provision of medical and

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1 other health services by medical doctors, [~~and~~] osteopathic
2 physicians [~~and~~], podiatrists and chiropractic physicians or of
3 medical, other health and palliative services by [~~a hospice~~]
4 hospices to medicare beneficiaries pursuant to the provisions
5 of Title 18 of the federal Social Security Act may be deducted
6 from gross receipts.

7 B. Receipts from payments by a third-party
8 administrator of the federal TRICARE program for provision of
9 medical and other health services by medical doctors and
10 osteopathic physicians to covered beneficiaries may be deducted
11 from gross receipts.

12 C. Receipts from payments by the United States
13 government or any agency thereof for medical services provided
14 by a clinical laboratory to medicare beneficiaries pursuant to
15 the provisions of Title 18 of the federal Social Security Act
16 may be deducted from gross receipts pursuant to the following
17 schedule:

18 (1) from July 1, 2003 through June 30, 2004,
19 thirty-three and one-third percent of the receipts may be
20 deducted;

21 (2) from July 1, 2004 through June 30, 2005,
22 sixty-six and two-thirds percent of the receipts may be
23 deducted; and

24 (3) after June 30, 2005, one hundred percent
25 of the receipts may be deducted.

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1 D. Receipts from payments by the United States
2 government or any agency thereof for medical, other health and
3 palliative services provided by a home health agency to
4 medicare beneficiaries pursuant to the provisions of Title 18
5 of the federal Social Security Act may be deducted from gross
6 receipts pursuant to the following schedule:

7 (1) from July 1, 2003 through June 30, 2004,
8 thirty-three and one-third percent of the receipts may be
9 deducted;

10 (2) from July 1, 2004 through June 30, 2005,
11 sixty-six and two-thirds percent of the receipts may be
12 deducted; and

13 (3) after June 30, 2005, one hundred percent
14 of the receipts may be deducted.

15 ~~[E.]~~ E. For the purposes of this section:

16 (1) "chiropractic physician" means a person
17 holding a license provided for in the Chiropractic Physician
18 Practice Act;

19 (2) "clinical laboratory" means a laboratory
20 accredited pursuant to 42 USCA 263a;

21 (3) "home health agency" means a for-profit
22 entity that is licensed by the department of health and
23 certified by the federal centers for medicare and medicaid
24 services as a home health agency;

25 ~~[(4)]~~ (4) "hospice" means a for-profit entity

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1 licensed and certified by the department of health as a
2 hospice;

3 [~~(2)~~] (5) "medical doctor" means a person
4 licensed as a physician to practice medicine pursuant to the
5 provisions of the Medical Practice Act;

6 [~~(3)~~] (6) "osteopathic physician" means a
7 person licensed as an osteopathic physician pursuant to the
8 provisions of Chapter 61, Article 10 NMSA 1978;

9 [~~(4)~~] (7) "podiatrist" means a person licensed
10 as a podiatrist pursuant to the provisions of the Podiatry Act;
11 and

12 [~~(5)~~] (8) "TRICARE program" means the program
13 defined in 10 U. S. C. 1072(7). "

14 Section 2. EFFECTIVE DATE. --The effective date of the
15 provisions of this act is July 1, 2005.

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